USER MANUAL - IRIS iFile Web

1 Contents

1. Outline

iFILE Web is a web-based application for generating XBRL instance documents. The process of XBRL instance document generation is fully automated and customized as per the requirements of the Ministry of Corporate Affairs (MCA). The product is endowed with an in-built validation engine, which checks if the instance document is in conformity with MCA business rules and XBRL specifications.

1.1 Benefits

- User can log in from any remote location
- User need not know the nitty-gritty of XBRL
- Creation and validation of XBRL documents using the same application
- Validations based on MCA's XBRL specification and Business Rules

1.2 Features

- Web-based application
- Captures all data points/elements of the MCA taxonomy
- Designed in a user friendly manner
- Easy navigation to toggle between the templates
- User friendly error and warning messages in case of incorrect entries

1.3 Process Flow Diagram

The process of using iFILE Web application may be summed up through the following flow diagram. The user, upon successful registration, may log into the application with his respective username and password. Following are the steps to be followed:

1) The user initiates the application by selecting the company for which he has registered and filling the '**Set-Up Details'.**
2) The next step would be to '**Input Data'** in the various templates for financial statements provided in iFILE Web as per the MCA requirement.
3) After filling in all the relevant data, the user has to '**Validate**' the data. This function would check compliance with MCA business rules and XBRL specifications, lacunas observed, if any, can be corrected.
4) After validation, the XBRL output can be **'Viewed'** using a user friendly renderer.

1.4 Browser Requirements

For best viewing use Firefox Version 4.0 or Internet Explorer 9.0

1.5 Log-in credentials

Once you complete the process of registration and the payment of iFILE Web application you would get a unique username and password for logging into the application. A username and password will be created and e-mailed to you for security and confidentiality of your account. You will be able to login to the iFILE Web from URL http://webforms.irisbusiness.com .

Figure 1 shows the screen from where you can log in with your username and password into the iFILE Web application.

Figure 1

2 Initiate

Figure 2 shows the page after log-in to iFILE Web application

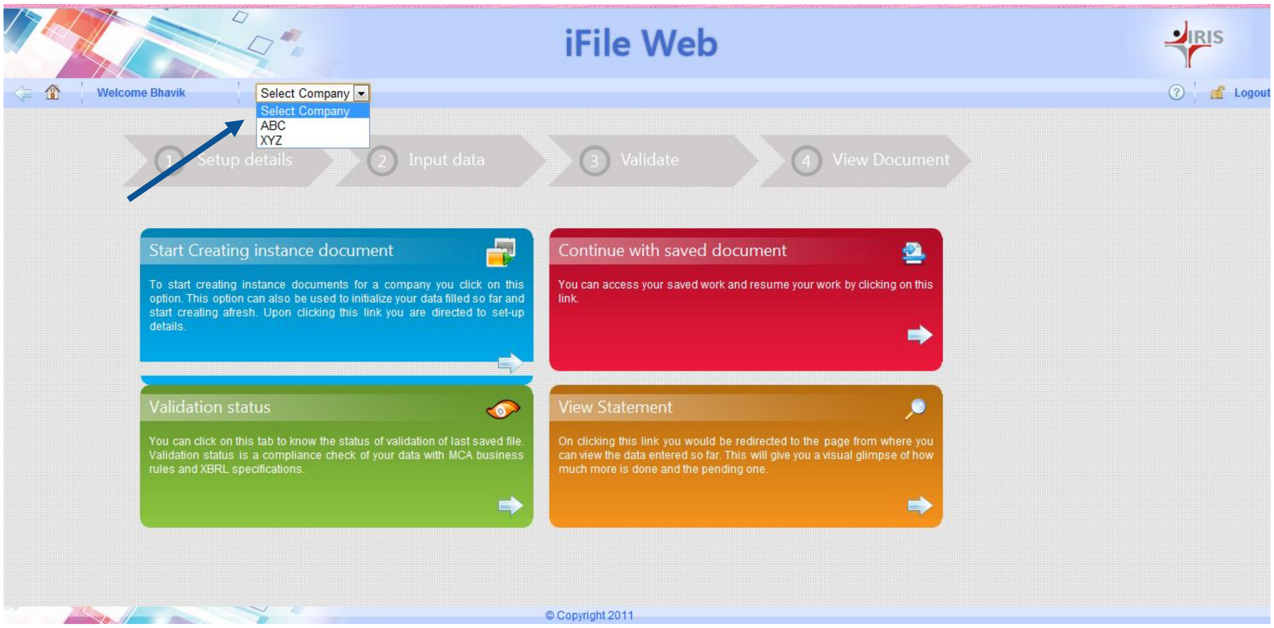

Figure 2

2.1 Navigation

You need to select the company for which instance document is to be generated, from the drop down options at the top left corner of the screen as shown in ***Figure 2***. You can register for more than one company at the time of registration.

This acts as an index to the entire iFILE Web application. The navigation sheet is divided into four broad categories or blocks.

- **Start Creating for Instance Document** – To start creating instance documents for a company you click on this option. This option can also be used to initialize your data filled so far and start creating afresh. Upon clicking this link, you are directed to set-up details.

- **Continue with Saved Document** – You can access your saved work and resume your work by clicking on this link.

- **Validation Status** - You can click on this tab to know the status of validation of the last saved file. Validation status is a compliance check of your data with MCA business rules and XBRL specifications.

➢ **View Statement**– On clicking this link you would be redirected to the page from where you can view the data entered so far. This will give you a visual glimpse of how much more is done and the pending one.

2.2 Set-Up Details

The first step will be to fill the set-up details. The page for set-up Details can be access from clicking the link 'Start Creating for Instance Document' from the ***Figure 2*** screen.

In the Set-Up Details you would be required to fill the basic details of the company's financial reports. These details help in generating customized template for you. ***Figure 3*** gives the screen shot of set-up details.

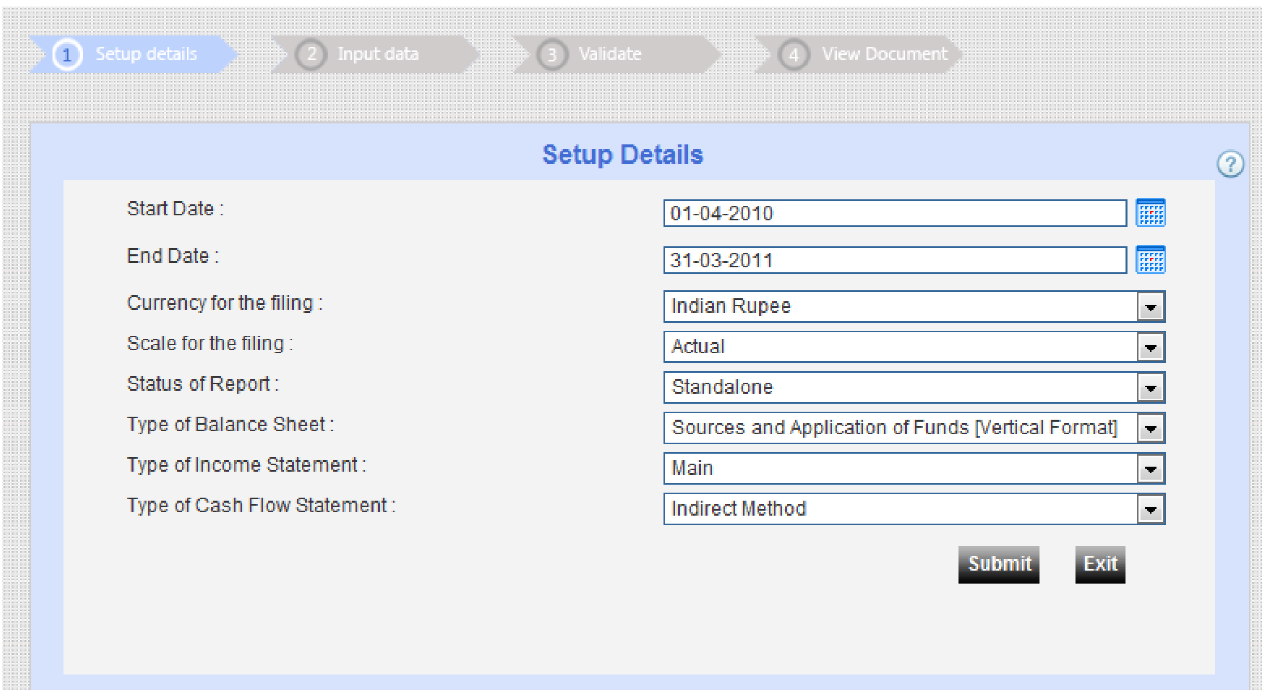

Figure 3

Following are the details required in the set-up details page.

➢ **Start Date and End Date:** These fields represent the financial report's start and end date of current year respectively. You would be given a date picker from which you have to pick the relevant dates. The Start Date and End Date must have a minimum difference of 12 months or a year.

- **Currency of Filing:** Here the options are given regarding the reporting currency. In the Indian context the option to be chosen would always be “India, Rupees”

- **Scale of filing:** In this option you need to specify the scale used to represent most of the financial items in the annual report. The scale selected here would be the default scale for all the monetary items in the template; however option would be available with you to change the scale of a specific item if desired.

- **Status of report:** There are two options provided in this drop down. You need to select the appropriate option depending on the type financial report for which you want to create the XBRL instance document. The options available are
  - Standalone
  - Consolidated

- **Type of Balance Sheet:** There are two options provided in this drop down. You need to select the suitable option depending on the type which is used to represent the balance sheet of your company. The options available are
  - Sources and Application of Funds [Vertical Format] -- Most widely used format
  - Total assets and liabilities [Horizontal Format]

- **Type of Income Statement:** There are two options provided in this drop down. You need to select the appropriate option depending on the type which is used to represent the Income Statement of your company. The options available are

  - Main – (Represents Income Statement by Nature) – In this presentation Net profit is directly arrived at after deducting the Total Income from Total Expenditure. This format does not require calculation of Operating Profit or Gross Profit. This is the most widely used format.

  - Alternative – (Represents Income Statement by Function) – In this presentation first Gross Profit is arrived at by deducting operating income and from Cost of Goods Services; there after Net Profit is arrived at by adjusting for Other Income and Indirect Expenses like administration Expenses, interest charges etc

- **Type of Cash Flow Statement:** There are two options provided in this drop down. Select the appropriate option depending on the type used to represent the Cash flow statement of your company. The options available are
  - Direct Method
  - Indirect Method

- **Submit:** After filling the above mentioned fields you may click Submit button to proceed ahead for filling iFILE Web.

- **Exit:** This link is for exiting from set-up details

3 Initiate

From the set-up details you would be directed to the grid in which you will be doing the actual entry of data. Before you go ahead with using iFILE Web you must get conversant with the layout, design and basic features of the template. This section would explain you the same.

3.1 Extended Link Selection

In order get started to fill the templates, first you need to select the extended link. Extended link can be selected from the section highlighted in ***Figure 4***

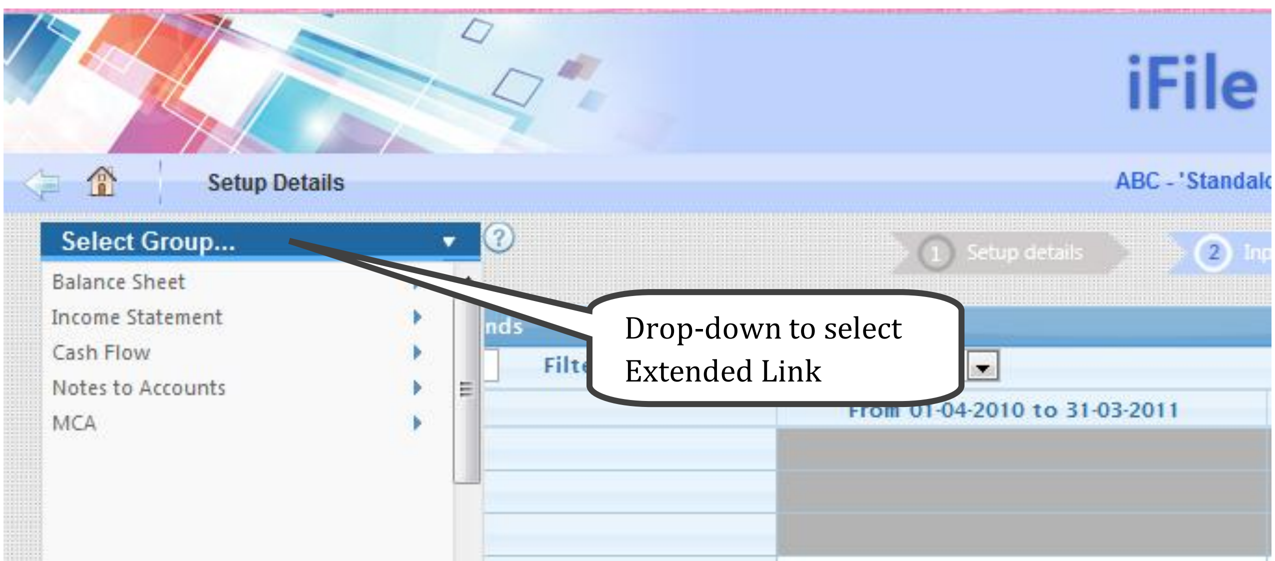

Figure 4

There are five broad groups available for you to select a section for filling the data

- **Balance Sheet,**
- **Income Statement,**
- **Cash Flow,**
- **Notes to Accounts**
- **MCA**

When you open each group you will find further links under them. There are 57 extended links (headings) available in the taxonomy which are grouped under the above five heads

As the name suggests the groups – Balance Sheet, Income Statement, Cash Flow would contain links pertaining to them.

E.g. **Balance Sheet** group will contain further links for the Summary Balance Sheet and its Schedules such as Share Capital, Reserves & Surplus, Fixed Assets etc
Notes to Accounts contains links pertaining to various disclosures which are required like Subsidiary Information, Directors Remuneration, and Segment Reporting etc
'MCA' would have links pertaining to disclosures /requirements specific to Ministry of Corporate Affairs such as Auditors Report, Director's Report, and General Information about Company etc

To access each template you need to click on the link. As you take your mouse over the link, a tool-tip will guide you as to what has to be filled in this section. Tool tip screen shot is shown in ***Figure 5***

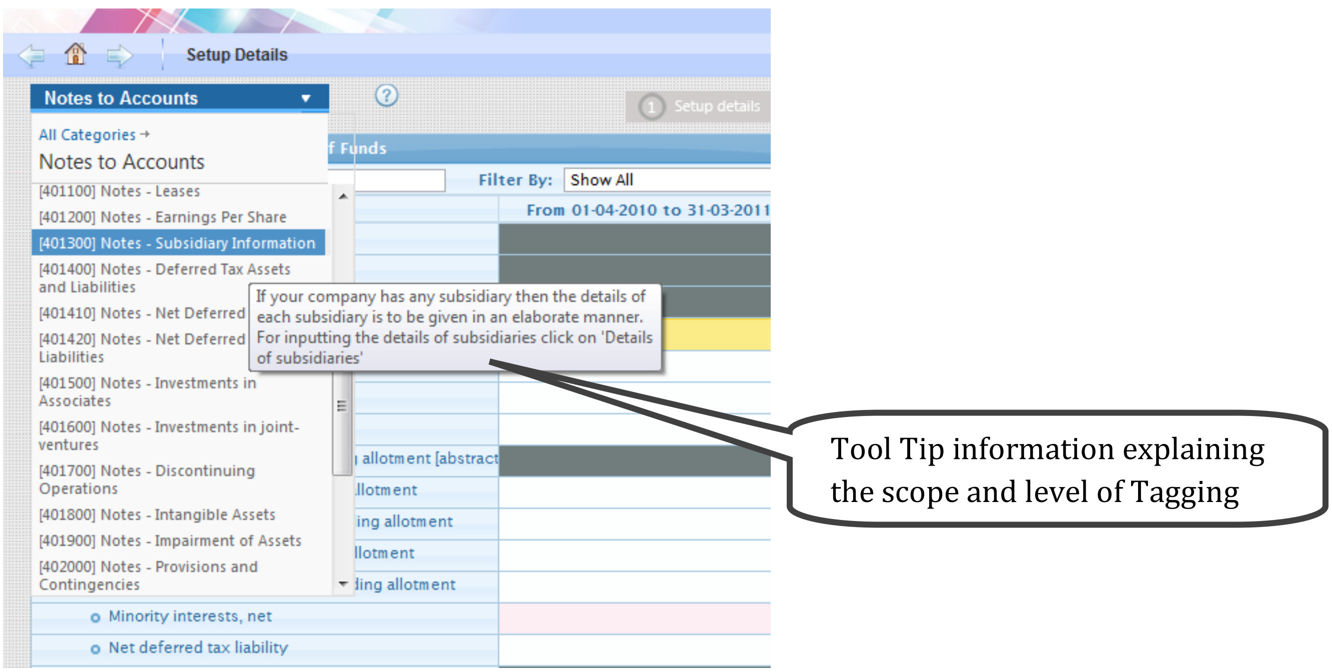

Figure 5

3.2 Hierarchy

Most of the input of data would be in the grid. In the grid, elements are presented in a hierarchical and tree format. The hierarchy of the elements is adopted from the presentation linkbase of the taxonomy.

The hierarchy would be useful in finding the parent of the element. Expand and collapse function can be used to explore the tree structure of the elements. Refer ***Figure 6*** for understanding the hierarchy.

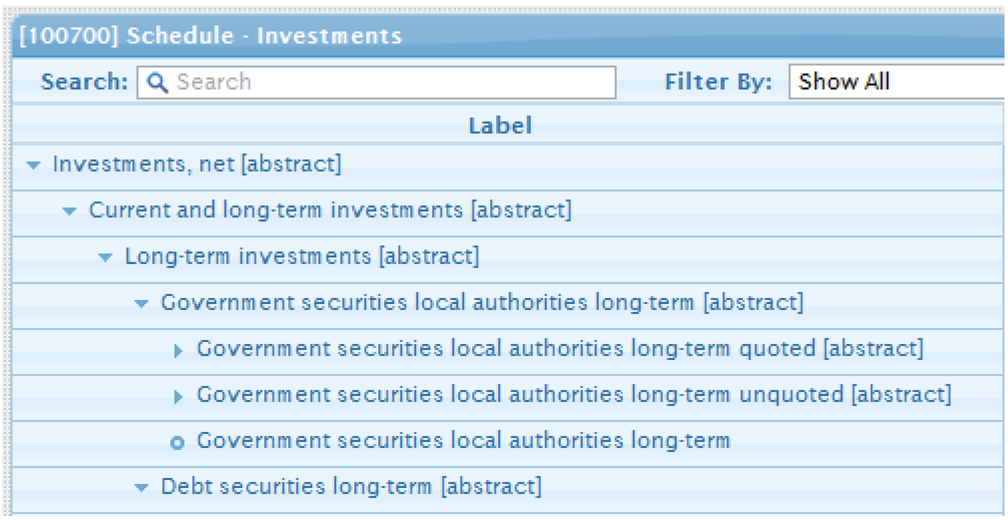

Figure 6

In the ***Figure 6*** 'Investments' has one child element called 'Current and long-term investments' which further has a child called 'Long-term investments'. 'Long-term investments' further has two children 'Government securities local authorities' long-term' and' Debt securities long-term'. 'Government securities local authorities long-term' has further two children 'Government securities local authorities long-term quoted' and 'Government securities local authorities long-term unquoted'.

If there is a down arrow, at the start of the element it indicates, that the Element has at least one child below it which is visible.

If there is a right arrow, at the start of the element it indicates, that the Element needs to expanded to view its children

If there is circle, at the start of the element it indicates, that the Element has no further children and cannot be expanded further.

3.3 Previous and Current Year Column

There are two columns provided in all templates- One for current year and previous year each. MCA mandate expects the company to give comparative financial figures for previous year also. The second column would enable the user to do so. The heading of the column would explain whether the column pertains to the current year or previous year.

The first column to the left represents the field for input of **current year's data**, while the column on the right represents field for input of corresponding **previous year's data**

Heading of the column would indicate the period covered by it. Refer - ***Figure 7***

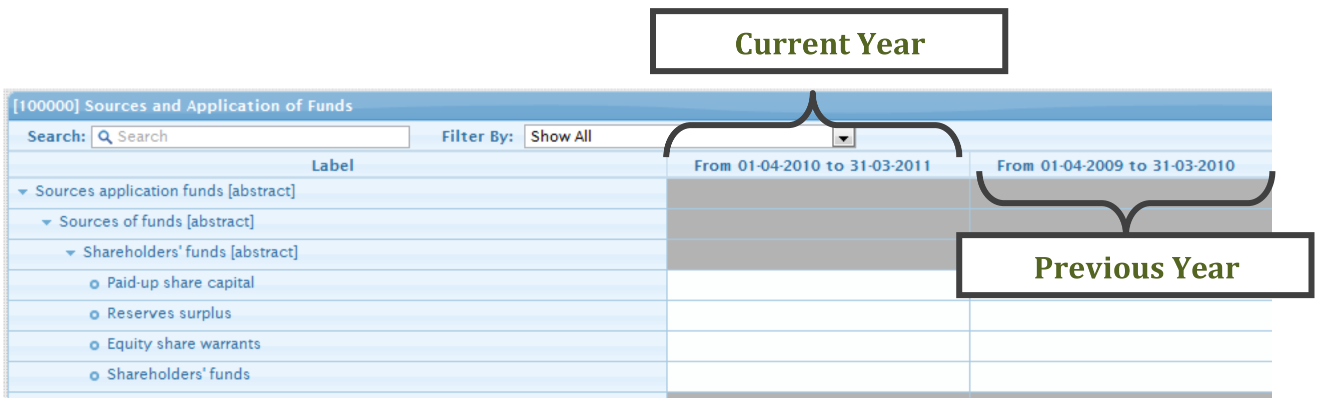

Figure 7

3.4 Legend

For making the application user-friendly, the cells are color coded identify expected data. This section gives a brief on color coding used in the templates. The legend is placed in the right bottom of the grid page. For list of coding used refer - ***Figure 8***

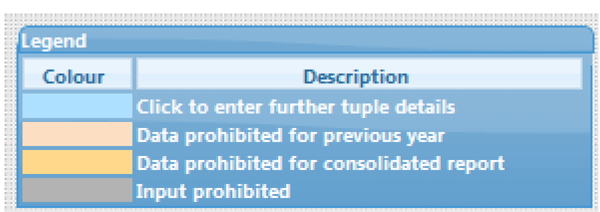

Figure 8

The text of the ledegs are self explanatory. Wherever you find a Tuple item indicated with Blue color, you need to click on the element which would direct you to different window in which Tabular details are to be filled

Input in some files are prohibited depending on the business rules speciifed by MCA.

3.5 Documentation

The elements/line items in the templates of iFILE Web carry a brief note about them, as given in the taxonomy. Taxonomy does not contain documentation for all elements. Documentation helps in understanding the element in a better way.

On taking the mouse over an element its documentation can be viewed. Refer ***Figure 8.1***

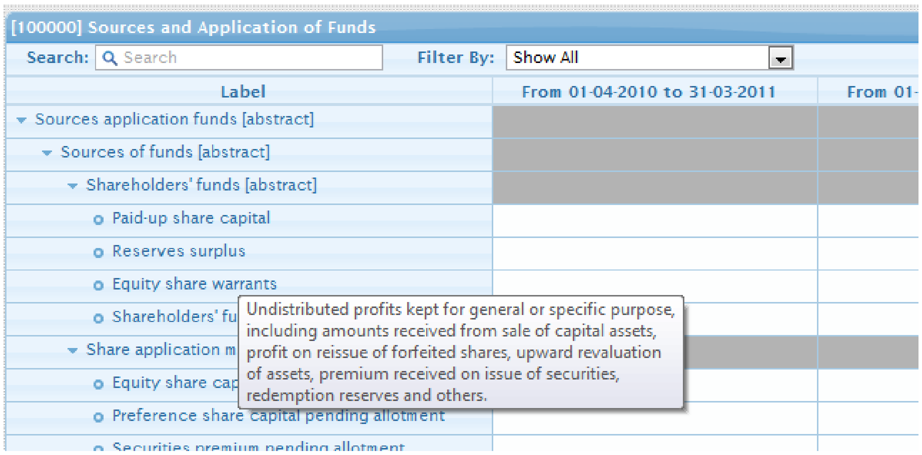

Figure 8.1

In the ***Figure 8.1*** mouse was taken over the element 'Reserves surplus' the documentation about the element is given in tool-tip.

3.6 Input Validation

Based on the data type expected for the elements, input is restricted. Fields which would take only numeric data, you would not be allowed to enter string item and you would get an error messgae as given in ***Figure 9***

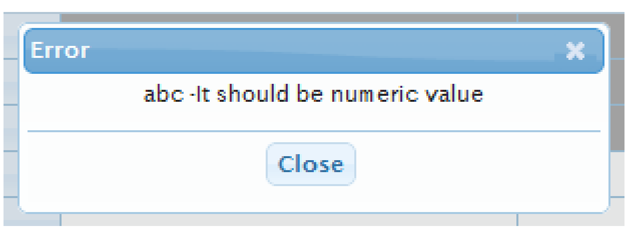

Figure 9

Similar kind of validation is built in for following data types

- Corporate Identity Number
- Director Identification Number
- SRN number

3.7 Help Files

In order to help you there are help files provided at each section. You need to click on the icon . A help window would open which would give you more details about the section. Refer ***Figure 9.1***

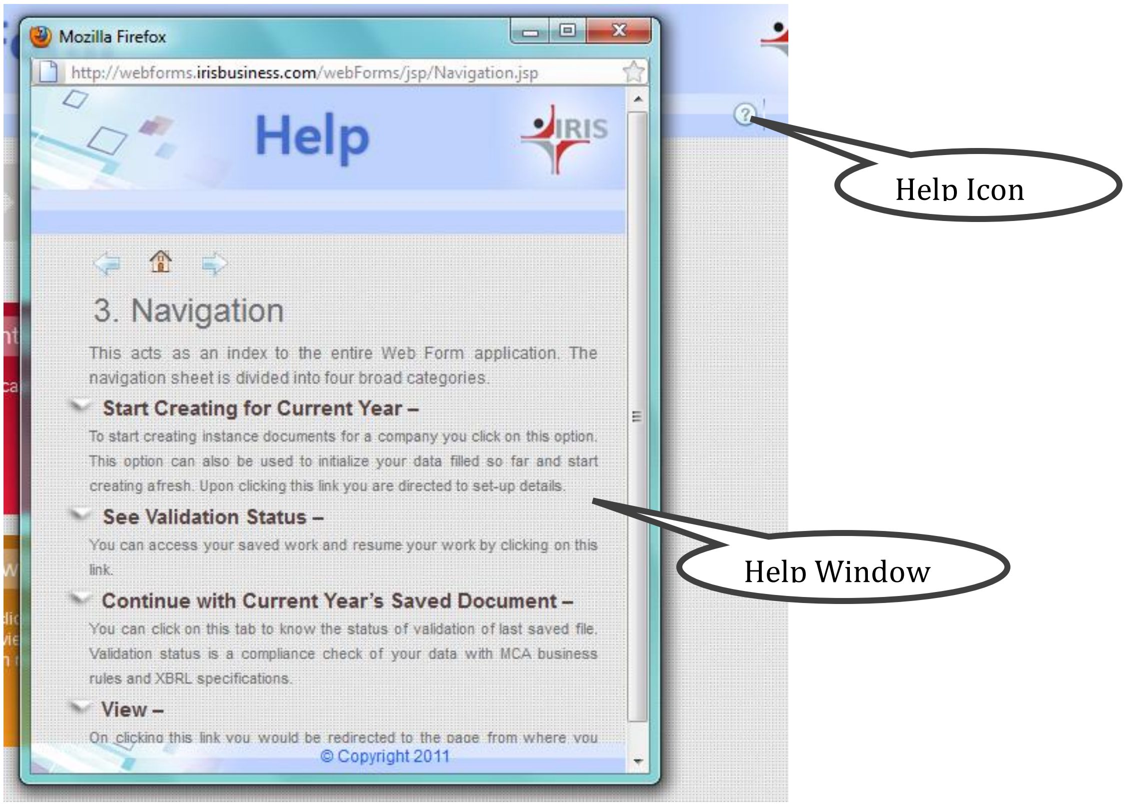

Figure 9.1

3.8 Search

When you want search a particular element within a grid you can use the search option available on the header section of each grid. Refer ***Figure 9.2.***

Here the word 'share' is typed in the search box; a search is functioned and in the grid below all elements which contains the word 'share' is displayed.

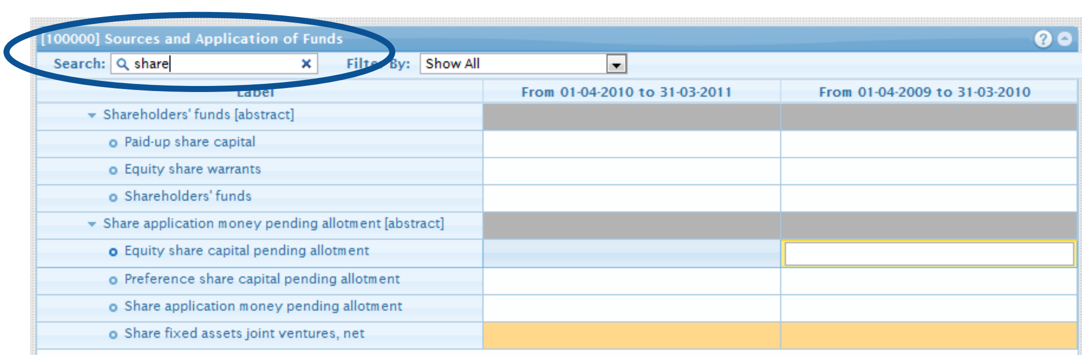

Figure 9.2

3.9 Filter option

There is filter available on the header section of each grid. Refer ***Figure 9.3.*** There are two options under filter:

- Show All
- Show Only Inputted Value

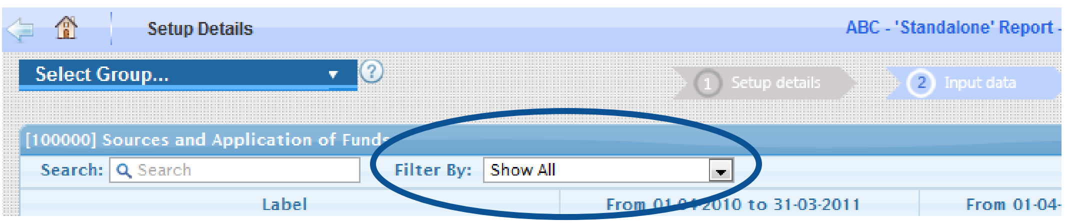

Figure 9.3

If you choose 'Show All' option then all elements in the grid are displayed, irrespective of whether the element contains a value or not

If you choose 'Show Only Inputted Value' option then only the elements which contain the value are displayed in the grid. This option is helpful when you are reviewing the data inputted so you concentrate only data filled by you and can ignore the blank cells

4 Input Data

All your data entries would be in grid. You need to get familiarized with how to input different types of data in the grid. This section will guide you through different data entry types.

4.1 Enter Value in grid

You can double click on a cell to enter value in it or select the cell and Press 'F2'. You will be able to enter in a cell only when the cursor is blinking in a cell. ***Figure 10*** shows cell 'Equity share warrants' selected for entry.

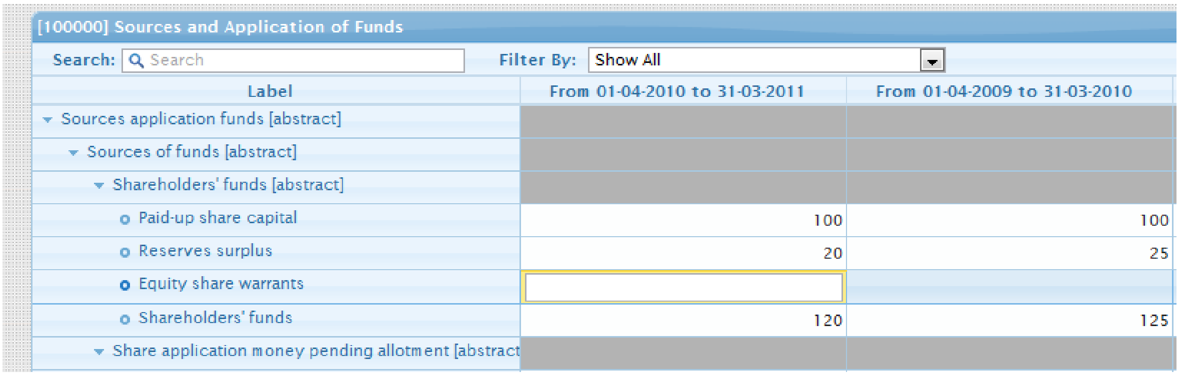

Figure 10

Navigation to adjacent cells can be done using the TAB or ENTER key. In order to paste data into the cell from your source document, you have use 'Ctrl + V' option on your keyboard.

4.2 Automatic Calculation

Often in financial reports break-up has to be given for a broad category or heading. Current Assets have to be broken down into Debtors, Cash Bank Balance, Inventories etc.

iFILE Web have a built in feature of calculating the value of parent automatically. As a user you need to only input the value of last level child items and all related parent are automatically calculated. This reduces input effort to a large extent and also ensures arithmetically accuracy.

The logic for computing parent value is adopted from the calculation linkbase of the taxonomy.

Refer ***Figure 11*** to view automatic calculation

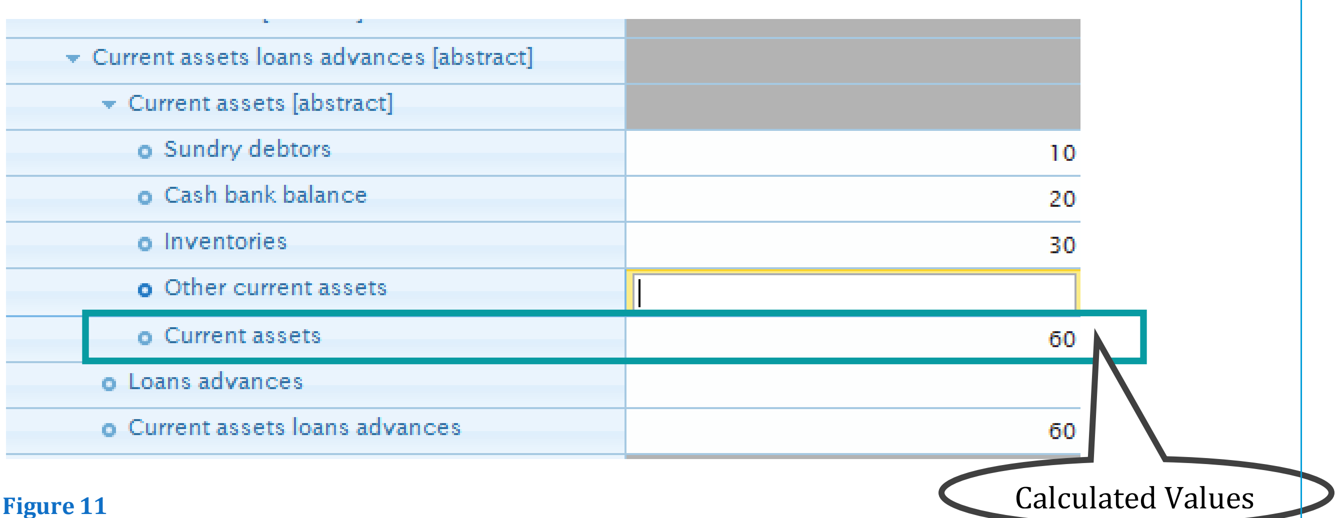

Figure 11

4.3 Text Block Items: -

These elements are in the nature of representing the whole of the notes or disclosures. Normally the user will find text block elements at the beginning of Notes or Disclosures. Cells adjacent to Text Block elements contains the wordings "Click here to input data" Refer ***Figure 12*** for text block identification

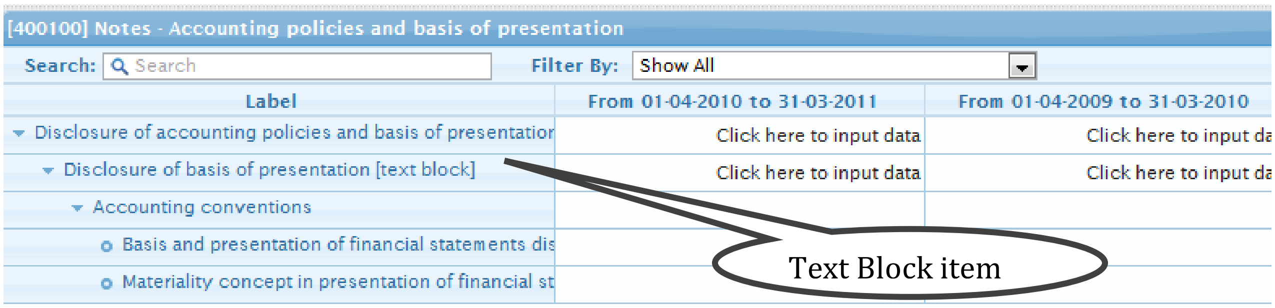

Figure 12

In extended link for "Accounting Policies and Basis of Presentation" there is a text block item pertaining to "Disclosure of accounting policies and basis of presentation". In this text block item the user would be giving the entire notes and disclosures pertaining to "Accounting policy and Basis for presentation". The elements following the text block element would point to a specific note or disclosures namely "Accounting principle of going concern departure disclosure", "Revenue recognition policy sale of goods" and so on.

For entering value for your text block items, you need to click on the text "Click here to input data".

i. A rich text editor window emerges that contain options for formatting the text.
ii. In the white space available you could either type in the text or paste from any other source. The rich text box would also accept the tabular data.
iii. Once you are done with adding/updating text block to save your work you can click on 'OK' else 'Cancel' to exit out of the rich text box.

Refer ***Figure 13*** for Text editor to input text block items

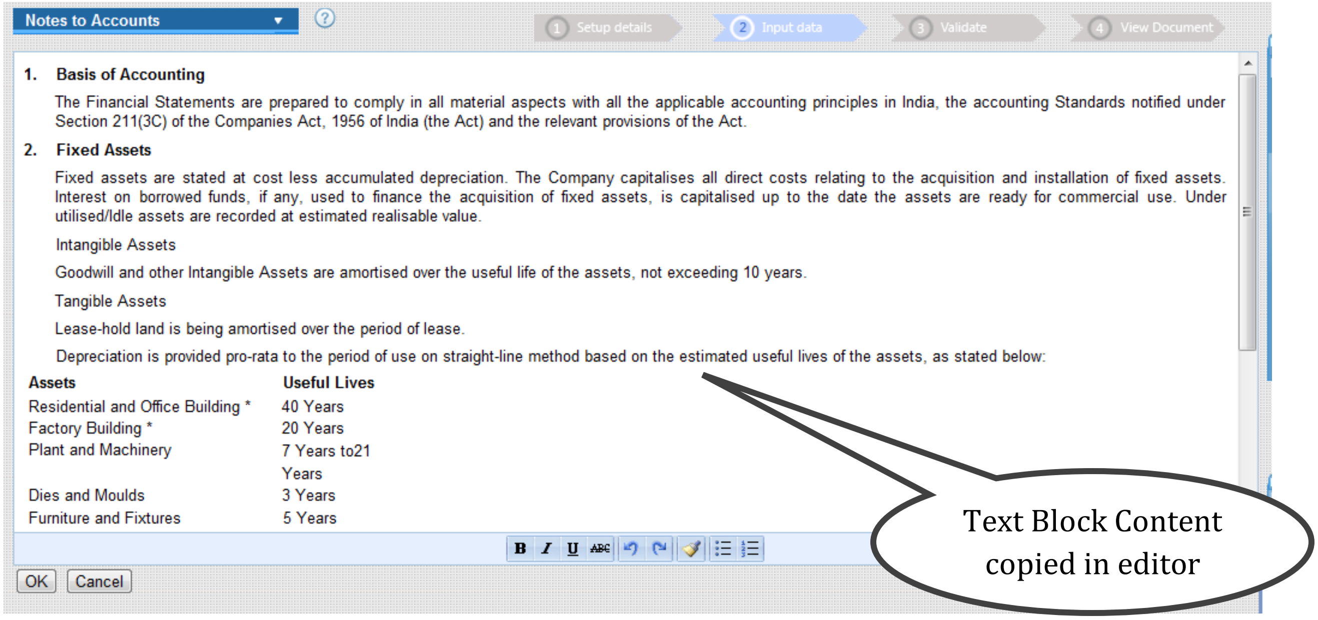

Figure 13

4.4 Tuples

Tuples are type of elements which have multiple values for a given reporting period unlike other items which will have only one value for a given reporting period. Say Cash on Hand can have only a single value for date as on Mar. 31, 2011, However, Name of Director as on Mar. 31 2011 can be more than one. The information that is repetitive in nature is represented by tuples.

Tuples are uniquely identified with blue color cells. Once you click on the blue color cell you would be directed to a new window for entering tuple details.

Information for tuples is captured in a tabular fashion. Let's understand this with the example of details to be given for Secondary Segment. Refer ***Figure 14***

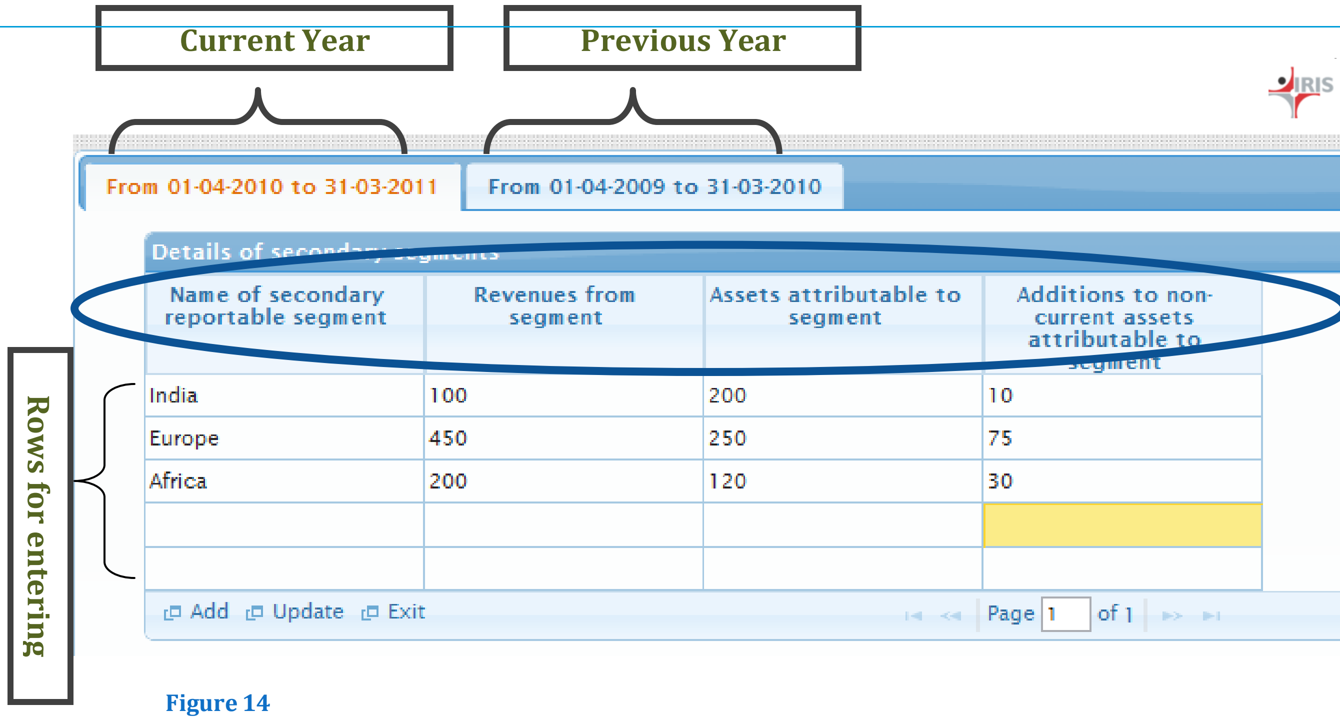

Figure 14

- A tuple as seen in ***Figure 14*** is presented in a tabular fashion
- The row heading encircled in blue are the details which are to be given for each set of data.
- Here for Secondary Segments information like *Name of secondary reportable segment, Revenues from segment, Assets attributable to segment and Additions to non-current assets attributable to segment* are to be given for each Secondary Segment identified by the company.
- You can use one row each for entering details of secondary segment.

The Scale used to represent the figures in tuple is the default scale chosen by the user in the ***Setup details***. In case you wish to change the scale refer **XXX** where there is a guide on changing the scale of a value.

By default, in all the cases there are 5 rows provided to enter details of tuples. However, there is a provision to add additional tuple rows as well.

For adding the tuple row you can click on the **'Add' button** available at the bottom of the table. On every click a row is added to tuple table.

After filling the data in the table, you can click **'Update' button** to save the details entered in the tuple table.

In order exit the tuple window, you can click on **'Exit' button** available at the bottom of the table.

4.5 Add Footnote:-

Footnotes in XBRL are used for entering additional information about a particular value.

Footnotes help user in understanding the value better. An extract of a balance sheet is shown in ***Figure 15.1.*** The extract is a *Sales Schedule*. The extract says “Manufactured Goods is Inclusive of Semi-finished goods”.

This additional information about the sale value of manufacture goods can be given as footnotes in XBRL document.

	Year ended 31st March, 2011 (Rs. in lacs)	*Year ended 31st March, 2010 (Rs. in lacs)*
SCHEDULE 8- SALES, SERVICES AND EXPORT INCENTIVES		
(1) Gross Turnover (net of usual trade discounts, allowances, etc.)		
(a) Manufactured Goods (inclusive of sale of semi-finished goods)	135143.05	*122392.76*
(b) Merchanting Goods	12702.28	*11199.55*

Figure 15.1

After entering the value in the cell you can right click on the cell, ‘Add Footnote’ dialogue box pops up clicking on which a text box for entering footnote/explanation appears as shown in ***Figure 15.2***

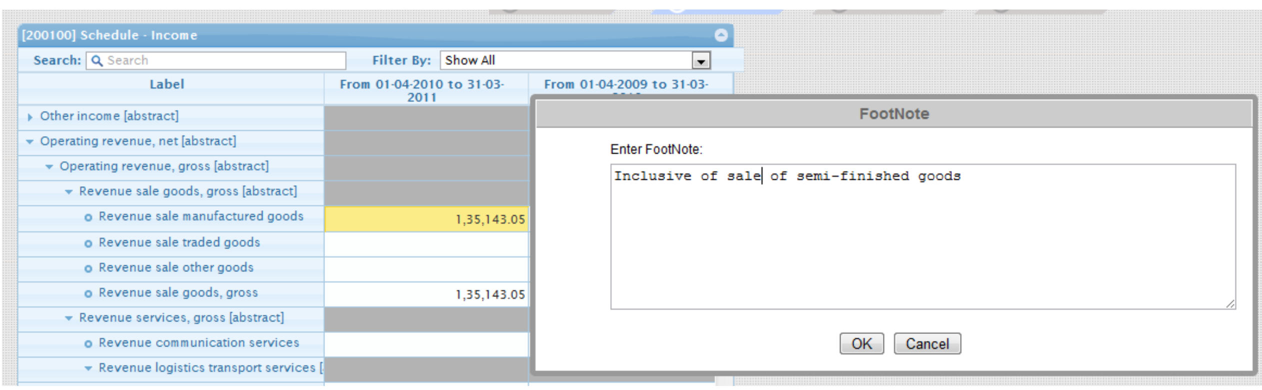

Figure 15.2

Once you add the footnotes in order to save your work you can click on ‘Ok’ or else ‘Cancel’ to exit out of the rich text box.

Once you have saved the content of you can see the footnote entered as a tool-tip on the cell. Refer ***Figure 16***

Figure 16

4.6 Property Window

If you click on an item in the financial statement a property window pops up at the right hand side of the screen giving details of its **XBRL properties** namely

Name, ID, Type, Subgroup, Period Type, Balance, Abstract and Nillable

Refer *Figure 17* for Property window

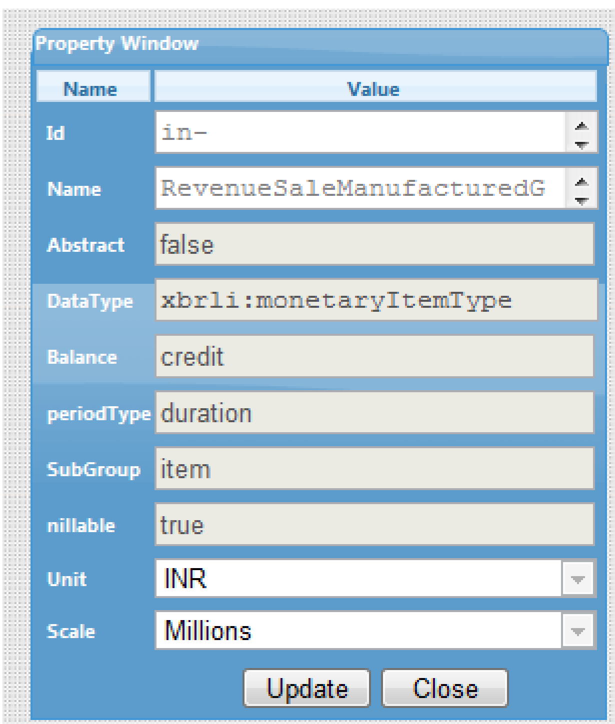

Figure 17

These fields are pre-populated from the taxonomy and cannot be modified. These properties help in understanding the element in a better fashion.

E.g. Type of the element will guide you in knowing the data type expected for the element i.e. whether is numeric, string etc. Balance would tell you, if the monetary item normally carries a debit or credit balance.

In the property window you can find further two options of numeric items

4.6.1 Change Scale

Default scale adopted in iFILE Web is the scale chosen by the user in the Set-up details. In case of monetary and shares elements, an option is available with you to change the scale for a particular cell in the Property Window.

For example the user has chosen the default scale to be 'Crores', however he wishes to disclose value for 'Impairment loss recognized in profit and loss' for primary segment in 'lakhs', he can do so by clicking the drop-down for Scale. You can choose from the various options available under it and click on update. The new scale would be applicable for that specific cell. Refer ***Figure 18***

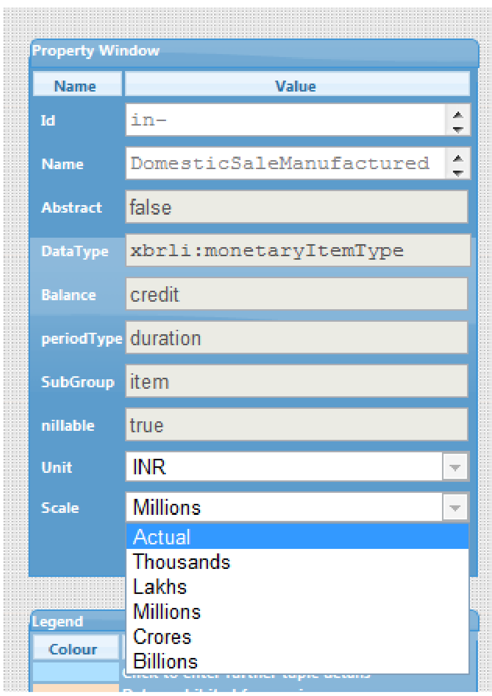

Figure 18

4.6.2 Change Unit

Default unit adopted by iFILE Web is the currency chosen by the user in the Set-up details. In case of monetary and per share elements the there is an option available with you to change the unit for a particular cell.

For example the default unit is 'Indian Rupees' however the user wishes to disclose the value for 'Share Capital' for a Subsidiary in USD, he can do so by clicking drop-down for Unit. After selecting the desired currency click on update. The new currency would be applicable for that specific cell. Refer ***Figure 19***

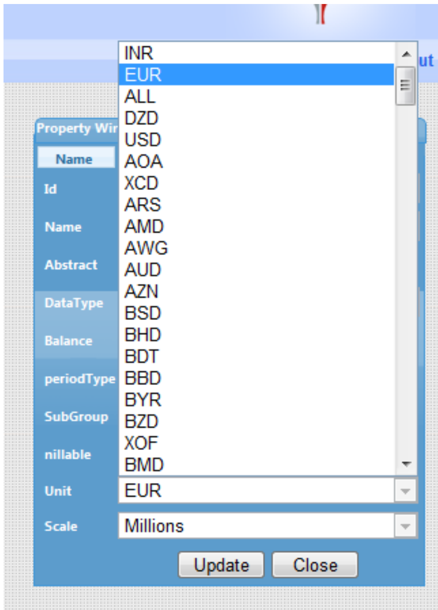

Figure 19

5 iFile Web Menu

In the footer of iFILE Web page there are seven iFILE Web menus available. Refer ***Figure 20*** for menu details. This section gives functions of each menu

Figure 20

5.1 Save

You can use 'Save' option to save your data intermittently. You will be able to access the saved data the next time you log-in to iFILE Web. Before going to another extended link you need to save the data. Save function thus has to be done for each extended link or template. The keyboard short-cut 'Ctrl+S' enables you to save the template.

The process of saving may be illustrated with the help of the ***Figures 21 and 22***

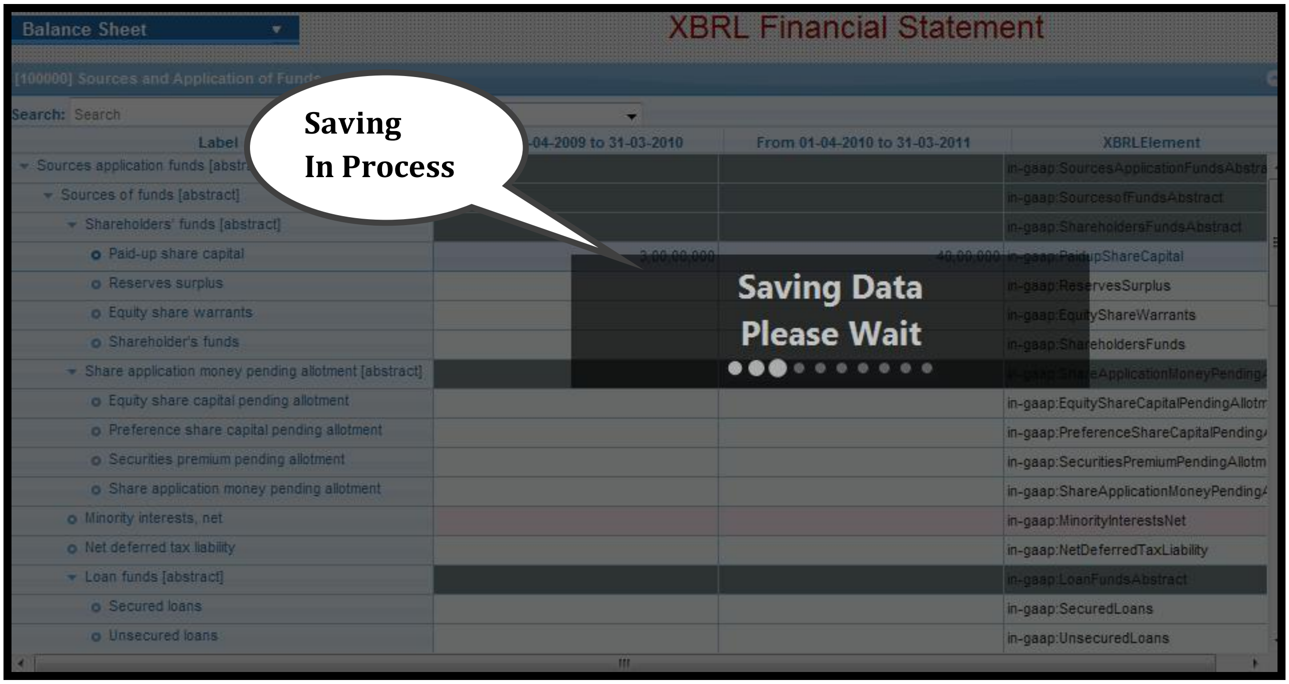

Figure 21

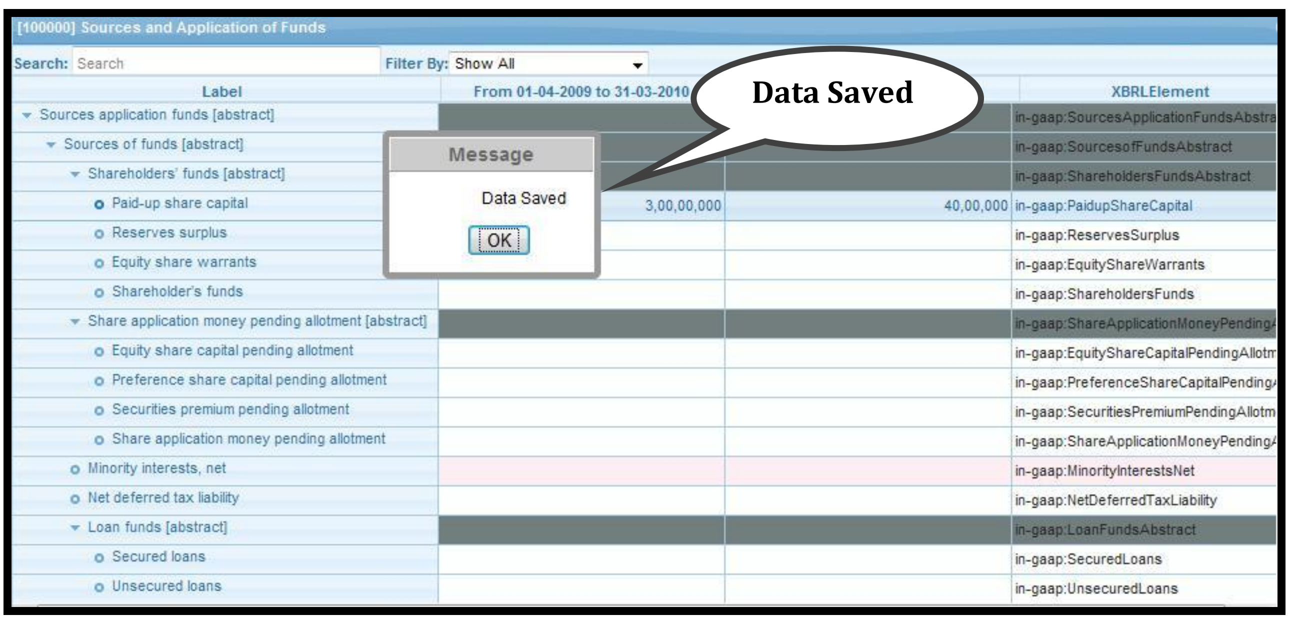

Figure 22

5.2 Validate

After you have filled all the templates the step would be to validate the instance document. You can click on 'Validate' button available in the iFILE Web menu. Once you click on this option, the iFILE Web application runs all validation check pertaining to MCA business rules and XBRL specifications. The keyboard short-cut ‘Ctrl+V’ enables you to save the template.

The validation results are shown in separate window of the browser. Refer ***Figure 23*** for validation results window.

Figure 23

In this page all the validation errors and warnings are listed. This Validation page would comprise of three tabs MCA, FRIS and XBRL.

Under **MCA** tab you would find the errors pertaining due to non-compliance with MCA business rules. Under **FRIS** tab you would find errors pertaining to deviation from “Financial Reporting Instance Standards’ published by XBRL International Consortium. **XBRL** tab would give you errors due to departure from XBRL 2.1 specifications.

There are two types of validation results which you would come across, ‘Error’ and ‘Warning’. Error indicates that the discrepancies have to be resolved to enable generating an instance document. ‘Warning’ as the name suggest are in nature of warning, you have an option to either solve them or ignore it.

Each Error or warning is accompanied by an error message which would guide you to solve those errors. In most of the cases errors would pertain to an element. You need to go that element in the iFILE Web template and input/edit data to resolve the errors.

5.3 Bifurcation

As per the MCA requirement, instance document must be submitted for Balance Sheet and Profit & Loss Account. Out of the 57 extended links present in the taxonomy, MCA has given a clear bifurcation for 41 extended links into either Balance Sheet or Profit & Loss statement as the case may be. For the remaining 16 extended links, MCA has given an option to the companies to adopt their own bifurcation.

This 'Bifurcation' menu of iFILE Web enables you to save mapping of your choice. Once you click on 'Bifurcation' menu, a new window pops up. Refer ***Figure 24***

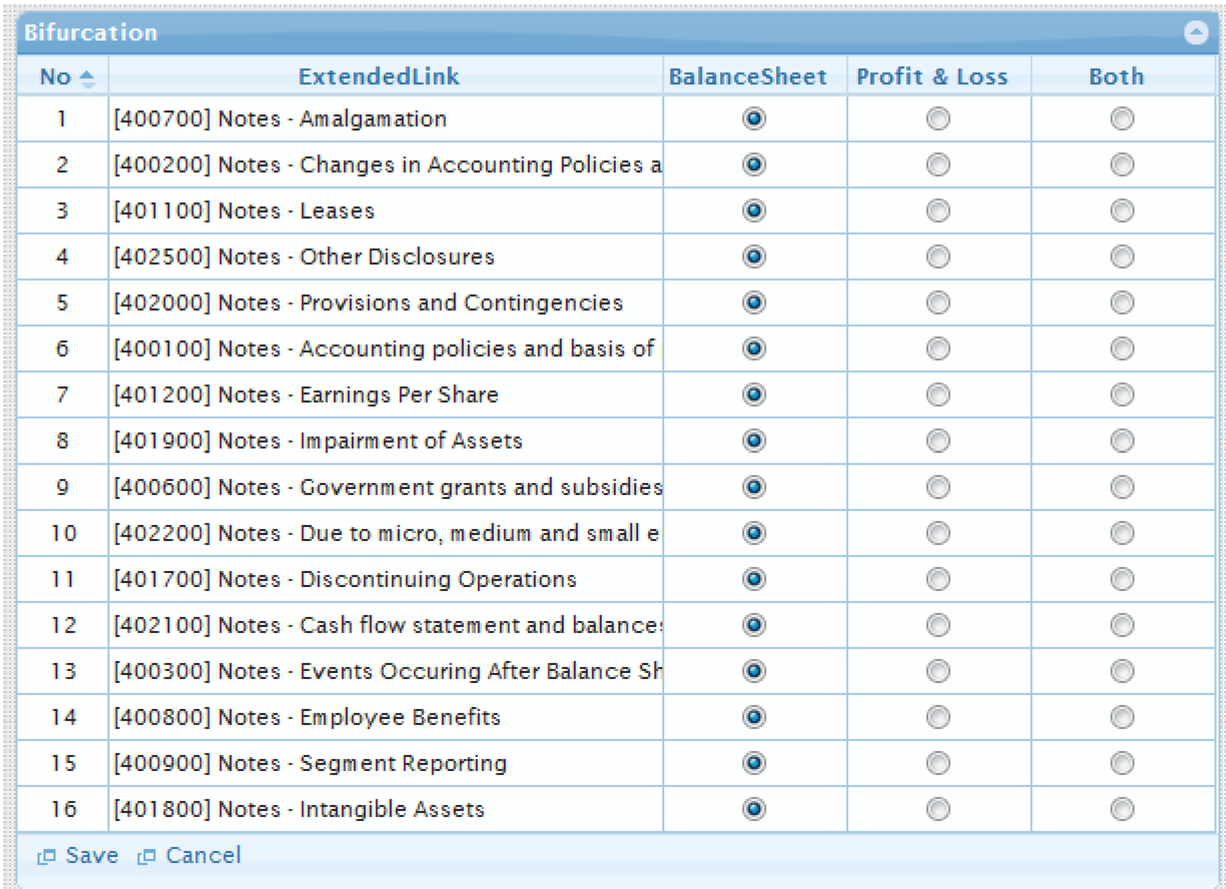

Figure 24

In this window user is given an option to select his own bifurcation. Based on the general practice IRIS has given a default bifurcation for 16 extended links, which a user has an option to change. The user may choose "Balance Sheet", "Profit & Loss" or "Both" in the behavior options provided.

If the user chooses "Balance Sheet", the information pertaining to that extended link would appear in the instance document for Balance Sheet; if the user chooses "Profit & Loss" option, the information pertaining to that extended link would appear in the instance document for Profit & Loss Account; lastly if the user chooses "Both" option then the information pertaining to that extended link would appear in both the Balance Sheet and Profit & Loss instance document.

Once you have chosen your bifurcation, you can save your mapping clicking on 'Save' button. The saved mapping would be applied every time you validate or view statement.

5.4 View

View option would help you to view information which you have filled so far in the iFILE Web templates. . This gives an overview of data filled and this can be used as a tool to assess the work completed by you

Once you click on 'View' button a window would open rendering the information filled by you in a single view.

The rendering page as seen in ***Figure 25.1*** is divided into three sections

Header: - The header consists of a *Legend,* which describes colors used to represent different of the Units of Measurement. E.g. Elements represented in "INR" are shown in black color where as elements in nature of INR per share (Basic EPS) are shown in green color.

There is drop-down box to *change the scale* in which the figures are to be represented. E.g. you can choose 'Thousands' from the drop-down option to view the financial figures in Thousands.

There is '*Show*' Button; you can click on this button after selecting the desired options from the extended Links pane

'*Date Merge*' option you can use in extended links which has both instance and durational elements. By default elements pertaining to instance and durational period types are represented in different columns. By using '*Date Merge*' elements pertaining to same period irrespective of the period type are represented in same column. '*Date Merge*' function would be normally be useful in following extended links

- [100200] Schedule - Reserves and Surplus
- [100600] Schedule - Fixed assets
- [100610] Schedule - Fixed assets, net-gross classification
- [200200] Schedule - Expenditure
- [300000] Statement of Cash Flow, Indirect Method
- [300010] Statement of Cash Flow, Direct Method

You can find an Excel and PDF icons which sever as a '*Download Option*' for your instance documents. Once you click on these icons Excel and PDF output of the instance document is downloaded to your local PC.

Extended Links: - The left pane in the web-page lays down all the extended links i.e. groupings as defined in the Taxonomy and present in the instance document. Extended links are used to group similar elements and define presentation. A check box is provided against each extended link. You can select the extended links which you want to view and click on the '*Show*' Button in the header.

Main Section: - This section renders the instance documents for the selected extended links. The Main section is laid out in grid format. The first column consists of the label of the element. Hierarchical view as per the presentation linkbase of the taxonomy is adapted to render the elements. The hierarchical view helps in understanding the relationship amongst the elements in a better fashion.

The last column in the grid represents the Element id as defined in the taxonomy. The columns between the First and the Last Column in the grid represents the period which are associated with the values in the instance document. E.g. Values given in the column 31st March 2010 pertains value as on 31st March 2010.

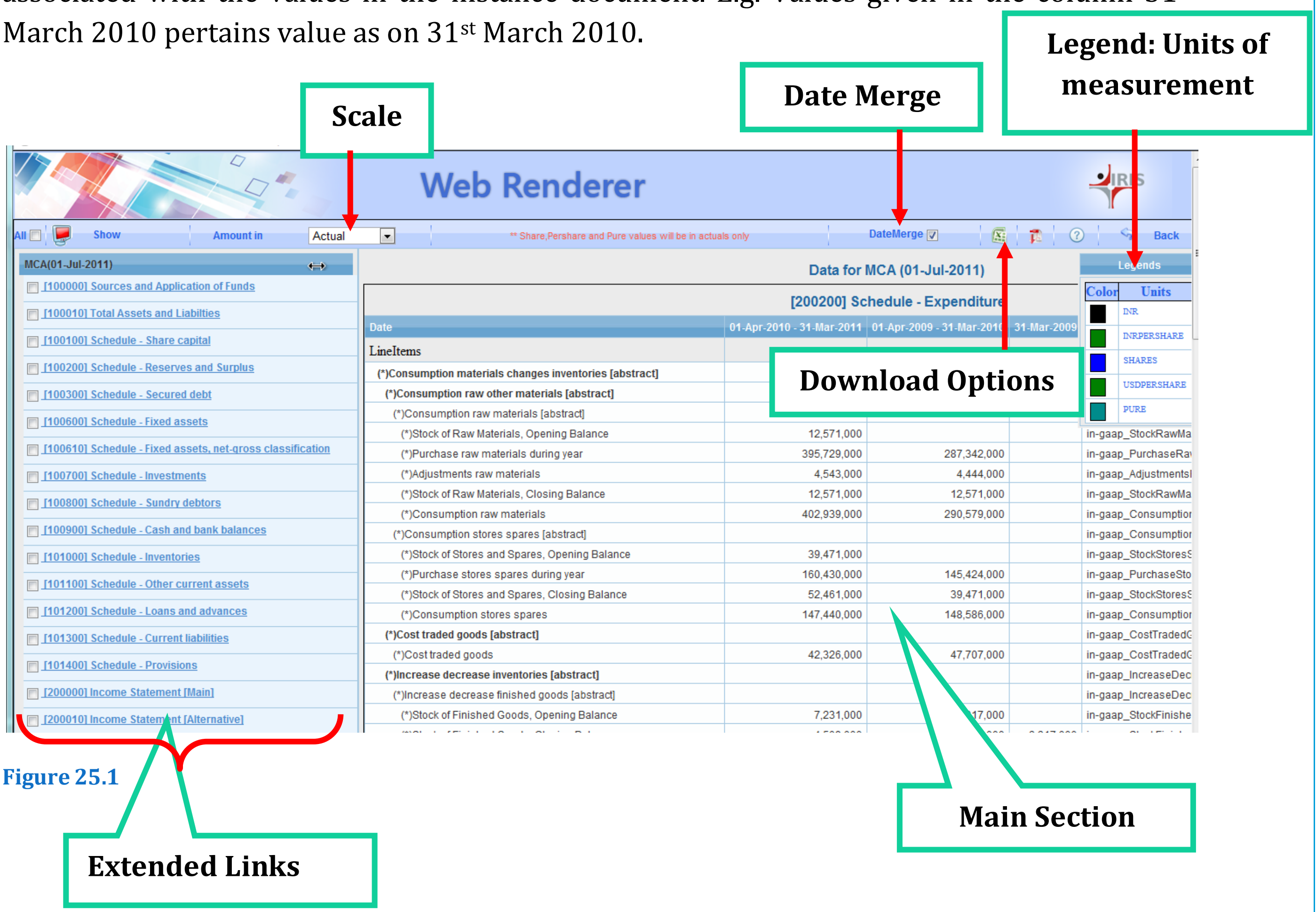

Figure 25.1

XBRL Properties

On clicking any element in the first column a window would open–up as given in **Figure 25.2**. This window contains the XBRL properties of the element selected

Properties	Values
Balance	NA
Id	in-gaap_ShareholdersFundsAbstract
IsAbstract	True
Name	ShareholdersFundsAbstract
Nillable	True
PeriodType	duration
SubstitutionGroup	http://www.xbrl.org/2003/instance:item
TupleChildren	NA
Type	http://www.xbrl.org/2003/instance:stringItemType
TypedDomainRef	NA

Figure 25.2

Text items

There are some elements in the taxonomy which would hold textual data instead of number e.g. "Disclosure of basis of presentation" For such element if is value available in the instance document then a Hyperlink on the word 'Text' would be available. Clicking on the word 'Text' a new window will open-up which would contain the textual data for the element; as shown in *Figure 25.3*

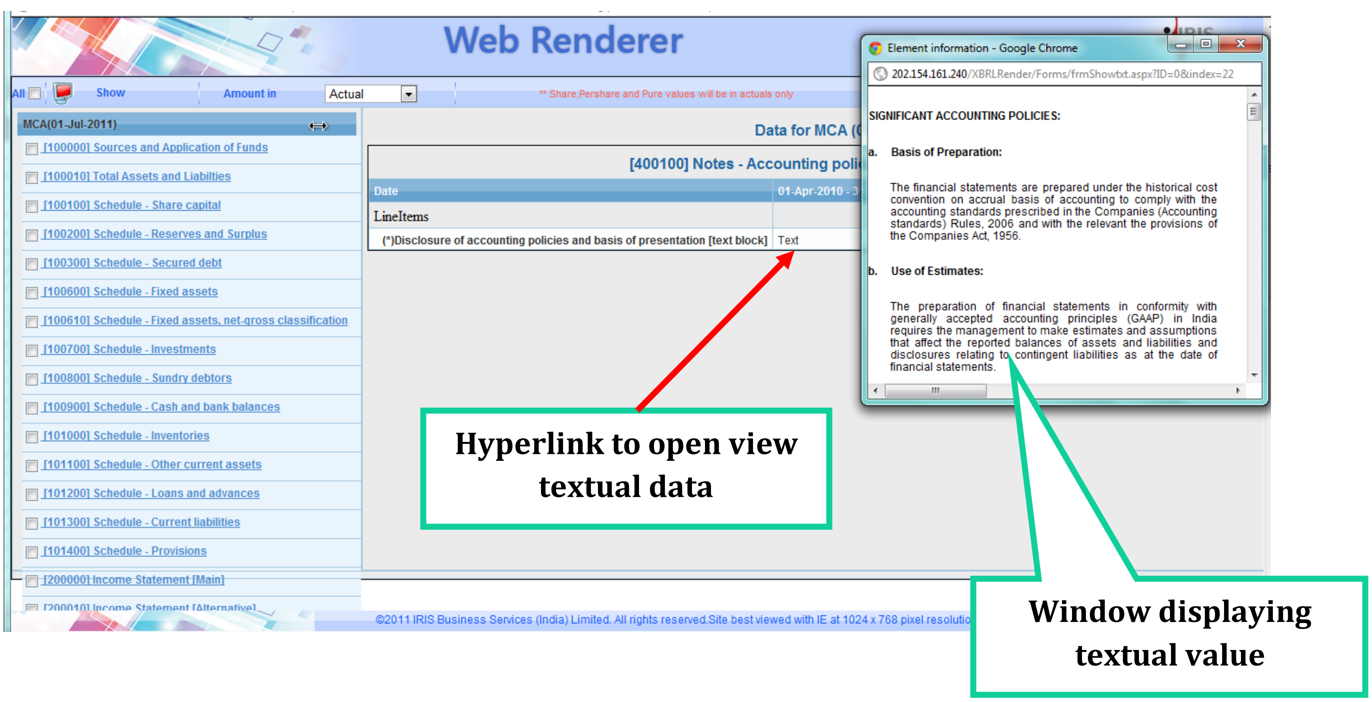

Figure 25.3

Tuple items

There are some elements in taxonomy whose value repeats for a given period. Such elements are designed as tuple in the taxonomy. Examples of such elements are Director's details, Subsidiary information, related party disclosure etc. The rendering of tuple is done in a tabular manner as shown in ***Figure 25.4***. Each row in the tuple represents a unique set of value. In ***Figure 25.4*** the first row in the Director's information pertains to details of the Directors whose name is "Mr. Ramesh H. Thakkar"

Tuple Heading

(*)Name of director (in-gaap_NameofDirector)	(*)Designation of director (in-ca_DesignationOfDirector)	(*)Shares held by director (in-gaap_SharesHeldByDirector)	(*)Total salary to director (in-gaap_TotalSalarytoDirector)	(*)Basic pay director (in-gaap_BasicPayDirector)
Mr. Ramesh H. Thakkar	Chairman Executive Director Promoter		2,685,319	2,499,000
Mr. Ashok H. Thakkar	Vice Chairman Executive Director Promoter		2,687,090	2,499,000
Mr. Bimal R. Thakkar	Managing Director Promoter		2,616,848	2,499,000
Mr. Bhavesh R. Thakkar	Director Executive Promoter		2,628,098	2,499,000
Text (F)	Director Non Executive Independent	54450		
Text (F)	Director Non Executive Independent	50000		
Mr. Vikram S. Munshi	Director Non Executive Independent	50000		
Mr. Jay M. Mehta	Director Non Executive Independent	50000		

Figure 25.4

Footnotes

Footnotes in XBRL are used for conveying additional information about a particular value. Footnotes help user in understanding the value in better fashion. E.g. If instance creator wants to give beak-up of 'Hire purchase Installment Payable' which comprises of 'Due to banks and Due to others'; then he can use footnotes to convey it.

If a value is assigned a footnote in the instance document then, there is an alphabet 'F' is placed adjacent to the value. On clicking the alphabet a new window would open-up which gives the footnote details as shown in ***Figure 25.5***

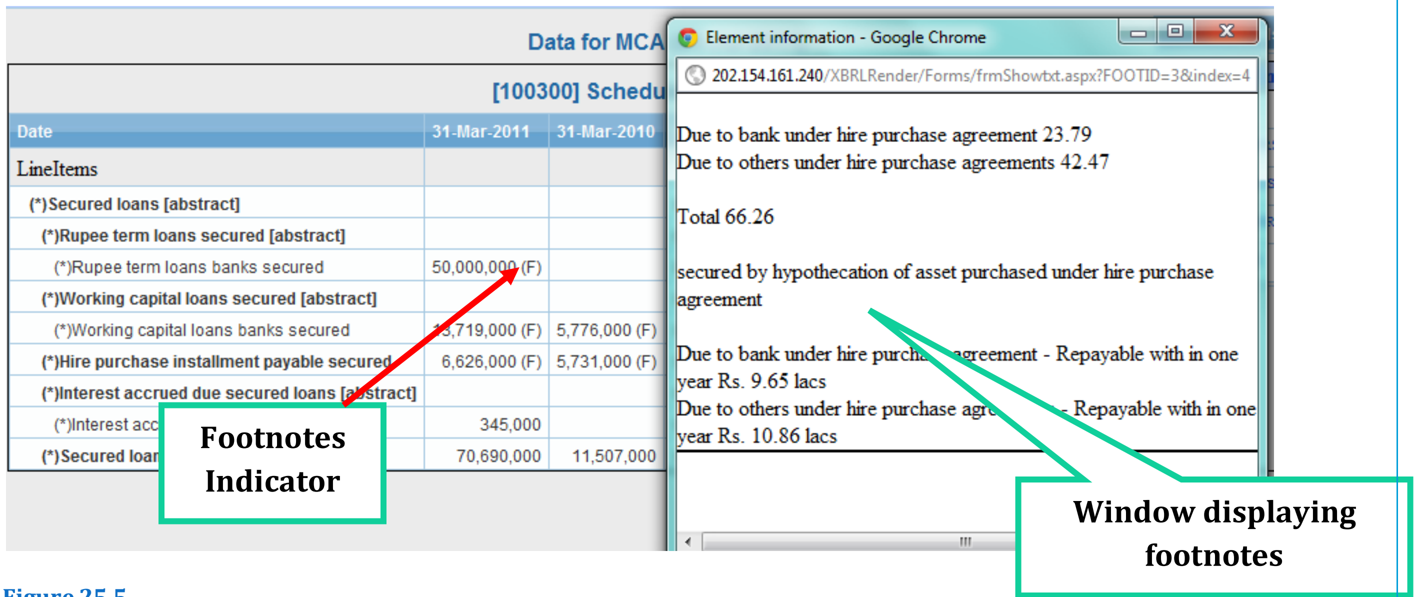

Figure 25.5

5.5 Download

This would be your last step in creation of instance document. This link would be enabled only when all the errors of the validation are cleared. Once you click on this link the two instance document Balance Sheet and Profit & Loss would be opened in a separate tab or window of the browser.

Refer ***Figure 26*** for instance document opened in the browser.

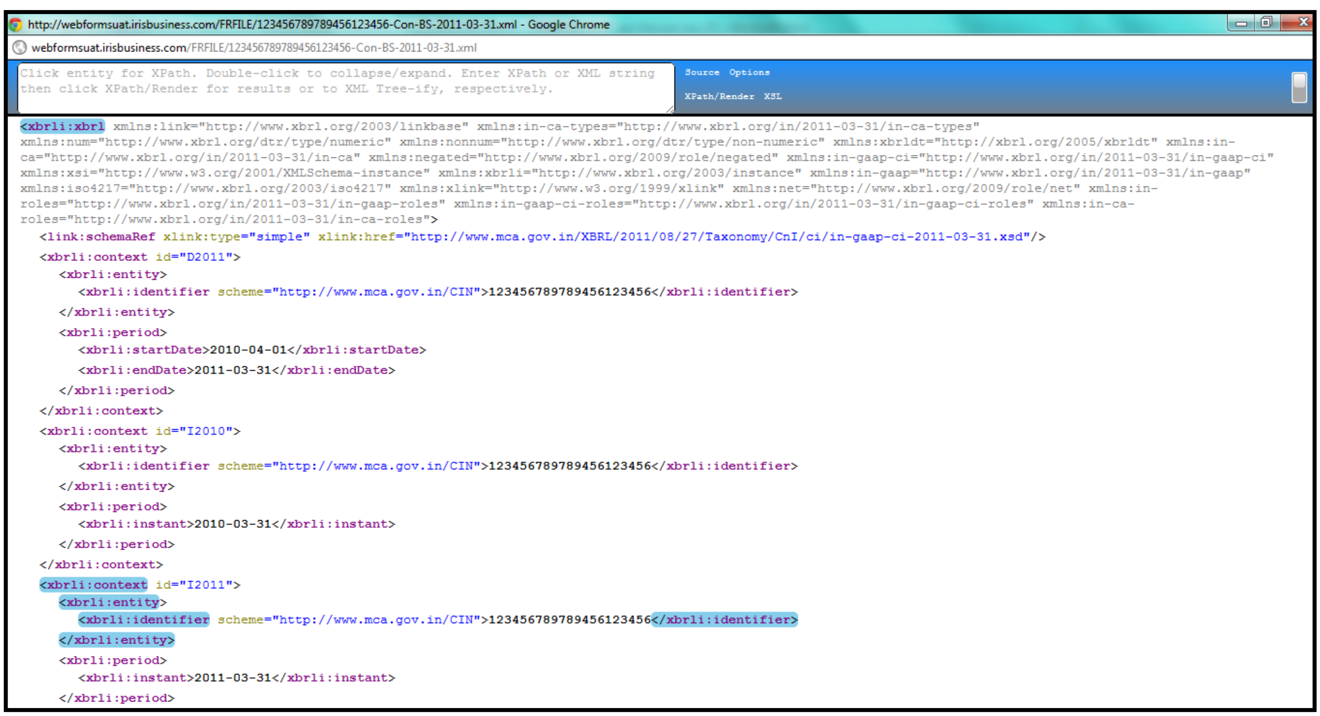

Figure 26

5.6 View/Hide Columns

This option allows you to view or hide columns while entering values in the financial statements. Upon clicking on the View/Hide Columns button a Select Columns dialogue box pops up as shown in ***Figure 27***. The columns to be hidden/viewed may be selected by checking/unchecking the relevant check boxes.

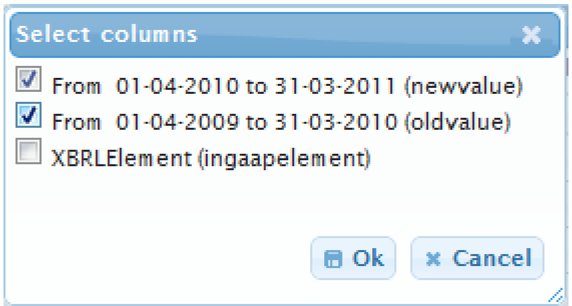

Figure 27

5.7 Reset Columns

This option allows you to go back to the default column view. If in case you have deselected some columns using 'View/Hide Column' option then this option would help you to revert back to default/original settings of column view.